G. R. S. 59]

P 66 F

GENERAL AND REVENUE SECRETARIAT.

1913.

(97)

File No. 52-13

Serial Nos. 2-6

Papers Filed.

Month February 1914.

SUBJECT.

Distribution of work & arrangements in consequence of the reorganization of the Comptroller's office

PREVIOUS REFERENCES.	LATER REFERENCES.

G. R. S. 12]

General and Revenue Secretariat. G. 7. File No. 54 of 1913

Serial No.	
	From the Comptr. No. 2585/2117 & 20.10.1913
2	Forwards statements showing the distribution of the establishment of his office including the 15 hands sanctioned in G.O.No.1633/G.D 13-12-98 17.9.1913
D. No. 1514.	The statements form enclosures to the Comptr's letter No. 83 & 6-10-1913. This is now under circulation to Councillors.
	Dtd 25/11/13 Respectfully submitted in Continuation. 27.10.13
	By Secy) Not necessary. Please await receipt orders on the main file. Dues 4/11
	Subd. Final orders have since been passed on the Comptroller's various proposals. Please see the linked file. No separate orders are necessary on the statements. May these be simply kept Dtd in and recorded with the main file? 21/2/14

NOTE—Contn. sheet.

GPB—60,000—25-9 13.

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

D 1761

Letter from the Comptroller, Submitting proposals for filling up places on Rs 50 and below in his Office, consequent on the recent Reorganisation orders no. 7C 1633-Gj-F 13-12-9 dj 17-9-13

The Gj.O of 17.9.13 sanctioned the entertainment of 15 temporary hands as noted in the margin.

In his letter no Camp 83 dj 4.10.13 the Comptroller explained that the above scale is not suited to enable him to give promotions to a number of men on Rs 25/- with long periods of service, and suggested its revision into 2 places on Rs 50/- and 13 on Rs 30/-. He also suggested, in view of the necessity to obtain a good Commercial accountant, the raising of the pay of one of the 50 Rs places ~~to~~ to Rs 100/-. These proposals are under the consideration of Govt and the file is now before the 2nd Councillor.

It is proposed in the present letter of the Comptroller

* D 1574 / Gj F. 54-13

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—25,000—11-11-11

D 1761 3

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

to fill up the number of places as suggested in his previous communication. A statement of applicants in response to an advertisement is sent up and the merits of these men & those in office entitled to promotion are discussed in a detailed note & final recommendations made.

The proposals presuppose Sanction of Govt to the revised scale of the temporary clerical staff into 2 at Rs 50/- & 13 at Rs 30/-. But as the question is not yet decided by Govt, this for orders if the present reference of the Comptroller may be worked up and submitted, or whether orders in the other case have to be awaited.

Submitted for orders.

ASR 108 10/4

Work up & submit. Perhaps alternative suggestions &c. What adjustments will be permissible if the places on powers kept in fact.

10.XI.13

A.J.R.

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—25,000—11-11-11

G. R. S. 12]

General and Revenue Secretariat.

G. F File No. 54 of 1913.

Serial No.

as possess the qualifications prescribed, with the sanction of Govt should be selected.

2. On the receipt of the said order the Comptroller in his letter no Camp 83 dy 4-10-13 represented that the scale sanctioned was not suited for giving promotions to men on Rs 25/- in his office with long periods of service, and proposed that the scale maybe revised into 2 places on Rs 50/- and 13 on Rs 30/-, and that, in order to secure the services of a Commercial auditor, one of the places on Rs 50/- maybe raised to Rs 100/- *

* The matter is still under the consideration of Govt, and the file on the subject - G.F 54-13-1 - is now before the Dewan

3. The Comptroller's present proposals to fill up the temporary places are based on the assumption that the number sanctioned is 2 on Rs 50/- and 13 on Rs 30/- as suggested by him. In making selections he has reserved one place on Rs 50/- for the Commercial auditor and taken only 14 places into account.

4. As required by the G.O referred to, the places were advertised and a list of the applicants is sent up. The men in the office made no application for the posts. But in making selections the Comptroller has taken into consideration the claims of all, viz., (1) Outsiders, (2) temporary men in office and (3) permanent men in office.

NOTE—Contn. sheet.

GPB—60,000—25-9-13.

G. R. S. 12]

General and Revenue Secretariat. | G F File No. 54 of 1913.

Serial No.

(iii) In case the Commercial auditor on Rs 100/- is not given as asked for by him, to the arrangement suggested in para 9 of the 'Office note' to fill up the reserved place on Rs 50/-.

8. It is not clear what exactly the Govt have to sanction in the case under para 4 of the G.O. of 17.9.13. Granting that the names selected should be approved by Govt, it seems that such approval is necessary only in the case of the new places. In this view it is for consideration if it is not sufficient to approve of only the names selected for the 50 and 30 rupees places, the vacancies consequent thereon being regarded as ordinary ones to be filled up as usual.

in case Govt should sanction the Comptr's revised proposals,

9. In case the revised temporary scale into 2 places on Rs 50/- x 3 on Rs 30/- is not sanctioned, many of the appointments now suggested become impossible, and fresh proposals to fill up the places as sanctioned in the G.O. of 17.9.13 will have to be called for from the Comptroller. It is not easy for us to put up alternative suggestions; vide Asst Secy's order on the Routine notes below/

10. Submitted for orders.

Asst 108 12/11/13

SW 12/11

13/11

If the revised proposal of the Comptr

NOTE—Contn. sheet.

GPS—60,000—25-9-13.

Serial No.

that on the splitting up of the place on
pay and while it is just necessary
of 5 Rs to others be approved then the
present proposals of the Comptr. may be
sanctioned. Upon definite proposals
for filling up the places sanctioned Govt
will have to be called for. As for the
Commercial auditor, it has already
been noted that there is no necessity
for a whole time auditor of this
sort. My view is of opinion that it is
desirable that the place on Rs 700
may be retained intact & the financial
auditor absorbed on that pay. As
salaries now in force Rs 600 start
is a decent one for all practical
purposes.

Dy Secy) 13.XI.13

12. The Comptroller's provisional selection of
men for the 15 temporary hands recently sanctioned by
Govt may be generally approved, if the basis on which
such selections have been made holds good: that is,
if the sanctioned scale of { 1 on Rs 70 / 2 on Rs 50 / 4 on Rs 30 / 8 on Rs 25 / 15 on Rs 490 } is changed to: 2 on Rs 50, 13 on Rs 30, 15 on Rs 490.
as proposed by the Comptroller separately. This question along

NOTE—Contn. sheet.

GPB—60,000—25-9-13.

G. R. S. 12]

General and Revenue Secretariat.

G-7 File No. 54 of 1913.

Serial No.	
6087 14.11.13	with other modifications of the Govt. order is pending before the Diwan. — Diwan angle 14/11
	Diwan)

NOTE—Contn. sheet.

GPB—60,000—25-9-13.

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record]

Sub?

In this connection it is respectfully submitted that some of the Compts' letters are difficult to deal with. He often makes certain proposals which he supplements with other proposals or modifies the original proposals before they are considered by Govt. In the present case no less than 3 fresh proposals have been added to the Compts' proposals made in his No. 838 4-10-1913 on which orders have not been passed. Noting in such cases is extremely difficult and I may also submit that detached proposals like these run the risk of being wrongly noted upon and submitted.

Bln

22/4 SW 22/4/14

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—25,000—23-7-12

13

General and Revenue Secretariat. | File No. | of 191 .

Serial No.

Each Officer in independent charge personally. This is a wholesome rule & it is for consideration why the Pay & Allowance bills (Salary, T.A. & Office Contingent) may not after audit in the Office be sent to the Finance Deptt for revised & final read with the Pay Bill himself & that personally to the Pay & Allowance Clerks.

4/12.X.13

(by Secy)

E—Contn. sheet.

GPB—60,000—25-9-13.

G. R. S. 12]

General and Revenue Secretariat.

G. J. File No. 54 of 1913.

Serial No.	
	From the Comptr. No. 3155/R 290 & 17.11.1913.
6	States in continuation of his [illegible] No. Camp 83 & 6.10.1913 that the balance left out of the Temporary grant of Rs 2000, usually allowed to his office, was only Rs 349.15.9, that this sum is insufficient for the purpose intended and requests that a sum of Rs 1300 may be added to the Temporary grant for the current year from the provision made in the current year's budget on account of the revision of his office establishment under "26 - Miscellaneous".
	In his letter No. Camp 83 dated 6.10.1913, which is now before the Dewan, the Comptroller stated, among other things, that on account of the delay caused in receiving sanction of Govt. to the revision of his office establishment, he had to entertain certain clerks in anticipation of Govt. sanction, debiting their pay to the temporary grant of Rs 2000 usually allowed to this office and requested that, as by this measure the temporary grant had been utilized for purposes for which it was not intended, the clerks entertained by him in anticipation of Govt sanction may be treated as having been entertained from 17.9.1913, the date of G.O. sanctioning the revision of his office, and their pay met from the provision made in the current year's budget for the revision of the Compt's office - (5 Clerks under 26 - Miscellaneous)

NOTE—Contn. sheet.

GPB—60,000—25-9-13.

G. R. S. 12]

General and Revenue Secretariat. | 47 File No. 54 of 1913.

Serial No.

has used funds parked for some other purpose
for a Waldorf purpose without obtaining
necessary sanction. The request contained
in the letter of sanction to some meaning
giving effect to the Retrenchment order
from an earlier date. There does not
seem to be any reason for this. After the
revision & strengthening of the staff it is for
consideration whether the sanction should
all be continued.

There is always much trouble
in dealing on cases sent up piecemeal.
Which as the Comptroller has sent up
several cases one after another all
these letters may be returned to him
with a request that he may send
up a self contained final proposal
once for all for consideration and
orders of Govt.

Dy Secy)

24-X-13

NOTE—Contn. sheet.

GPB—60,000—25-9-13.

Encl 05/2

S.T. 32-B

Statement showing the distribution of the Establishment of the Comptroller's Office, Civil Branch, ~~on the 1st July 1913~~. among the several Sections

Serial No.	Grades	Sanctioned scale	Treasury Account Department			Miscellaneous Audit Dept		Local Audit Department	Special Audit Department						Book and Record Dept.		Remarks
			I	II	Mis.	Deposits and Loans	Pension		G. A. D.	S. B.	Palace and Military	Forest	Muzrai	Travelling Allowance	Records	Budget and Resource	
1	Examiner on Rs. 150-200 ...	1	...	...	...	~~4~~	...	1	...	...	...	..	...	...	...	...	
2	Do „ 100-150 ...	3	..	1	..	...	...	1	...	..	...	...	...	...	1	...	
3	Assistant Examiner on Rs. 70-100 ...	10	1	1	1	1	...	2	1	...	...	1	...	...	...	2	One place is vacant.
4	1st Grade Accountants on Rs. 50-65...	19	3	4	1	2	1	2	1		...	1	...	1	1	2	Do
5	2nd do „ 30—45...	23	1	1	1	1	...	6	...	2	1	2	1	1	3	3	
6	3rd do „ 25...	17	2	1	2	3	2	2	...	..	1	1	...	...	2	1	
7	4th do „ 20...	14	...	2	2	..	1	.	1	2	...	...	1	1	4	1	The addl. hand shown in this grade is against the vacancy in the Asst. Examiner's grade.
8	~~Temporary 4th Grade do „ 20...~~	2	...	...	...	...		...	...		...	...	1	...	...	*1	
9	~~Apprentice clerks 15...~~ Extra hands recently sanctioned by Govt.	11 / 15	4 / 3	1	1 / 1	.. / 2	... / .	... / 3	... / .	... / .	1 / .	... / 2	... / .	... / 2	2 / 1	2 / 1	
	Total ...	115 ~~100~~	11	~~10~~ (11) 3	~~7~~ (8)	~~6~~ 9	4(2)	~~16~~ (17) 17	3	4	3	~~5~~(6) 7	3	~~4~~ (5) 5	~~10~~(9) 14	~~11~~(10) 13	

* This hand is doing duty in the S. H. Treasury and another hand from the Treasury on Rs. 30 is working in the B. and R. Branch.

* Includes one commercial auditor

2. Statement showing the work done by each official

TREASURY ACCOUNT DEPARTMENT.

Pay	Duty on which engaged
Rs.	Treasury Acct: Group I
70	Official in charge.
65	Accountant, Bangalore District.
36	Auditor, Bangalore District.
20	Assistant Auditor, Bangalore District.
25	Accountant, Kolar District.
25	Auditor do do.
65	Accountant, Tumkur District.
~~20~~ ~~15~~	Auditor do do.
65	Accountant, Shimoga District.
~~20~~ ~~15~~	Auditor do do.
~~15~~ 20	Record Clerk. Maintains the Sectional Diary of Inward and outward letters (indexed and non indexed) and also the sectional Bill registers.
	Treasury Acct: Group II
150	Official in charge
25 ~~31 9 7~~	Accountant, Kadur District and State Huzur Treasury.
20	Auditor, Kadur District.
65	Accountant, Chitaldrug District.
20 ~~15~~	Auditor do do.
36	Accountant, Mysore District.
100 ~~65~~	Auditor, Mysore District.
~~15~~ 65	Assistant Auditor, Mysore District.
~~60~~	
65	Accountant, Hassan District.
65	Auditor, Hassan District.
~~15~~	
20	Record Clerk. Maintains the Sectional Diary of Inward and Outward letters (indexed and non-indexed) and also the Sectional Bill registers
3 men out of the 15 have raised by Govt	Abstract Examiners for Groups I & II Treasury Acct: Miscellaneous. Official in charge.
~~25~~ 25 65	Headquarter Audit.
25	
45	Personal Salary Audit, Account Current with the Accountant-General, Madras, Audit of Lump sum grants, Plague and Distress Accounts, Departmental Revenue Returns, Preliminary Statements of Receipts and Expenditure, etc.
20 ~~25~~	
20 ~~15~~	
~~25~~	D.P.W. Accounts and corrections to the Mysore Treasury and Taluk Treasury Manuals.
~~15~~	
20 ~~15~~	Record Clerk. Maintains the Sectional Diary of Inward and outward letters (indexed and non indexed) and also the Sectional Bill Register
~~15~~ one of the 15 have raised by Govt	Assistant to the Headquarter Auditor.

BOOK AND COMPILATION, BUDGET AND RESOURCE AND BANK SECTIONS.

Pay	Duty on which engaged 2
	Book and Compilation, Budget and Resource and Bank Sections.
Rs. 85+100	Officials in charge.
~~15~~ 20 ~~15~~ 20	Maintain Detail Book of Disbursements (Sections 1 to 7) and furnish statements of actual expenditure to certain Heads of Departments at the close of the official year.
20	Maintains Detail Book of Receipts and of Debt Heads (Section 4), and prepares monthly General Abstract of Receipts and Disbursements and renders General Statement of Accounts together with comparative statements. Compiles monthly statistics and verifies the statement of departmental receipts prepared in the T. A. D.
33 and 42	Prepares the Finance and Rev. Accounts and ~~are is~~ in charge of Ledger, Journal, Transfer Books; also maintains the Registers of Appropriation for Reduction or Avoidance of Debt, Sinking Fund 4 per cent. Loan of 1906-07, Special Recoveries and verifies the Broad Sheets received from the different sections.
59	Prepares Budget and Ways and Means Estimates, maintains Reappropriation Register and Register of Additional Allotments, reports on Reappropriation & Proposition Statements, and adjusts the figures concerning the Capital and Revenue Accounts of the Mysore State Railways.
25	Is in charge of Resource work; prepares Resource Estimates and assists No. 7 in his work and is also doing the work of No. 6.
45	Maintains Cash and Classified Account with Messrs. Coutts & Co., London; Register of Royalty on Gold produced by the various Mining Companies working in the Kolar Gold Fields and Demand, Collection and Balance Statement of Royalty, Water-Power, etc., and Damodar Dass Audit Register of Payments made through Messrs. Coutts & Co., checks the Refiners' Statement received from Messrs. John Taylor & Sons, London; prepares Quarterly Statement of Gold Extracted and Shipped to England and issues instructions for all payments made through Messrs. Coutts & Co., Bankers, London, and maintains Registers of Europe Family Remittances and correspondence connected therewith.

Pay	Duty on which engaged
Rs.	
65 ~~42~~	Maintains the Surplus Investment Account, Custody Receipt Register, Cash and Current Account with the Bank of Madras, Madras, Trust Accounts, Personal Estate Accounts of the Members of the Ruling Family, Interest Audit Register of the Mysore Government 4 and 5 per cent. Securities, also Registers of 4 and 5 per cent. Endowments, Damodar Dass Khadayata Scholarships, Mysore Railway Sterling Loan Sinking Fund Account; and prepares all requisitions for payment in Bank, and audits interest receipts of the 4 per cent Kolar District Board Railway Loan.
~~30~~ 20	Checks and prepares monthly Cash Balance Reports and attends to Remittances, issues Letters of Credit. Maintains the Sectional Diary of Inward and Outward Letters (indexed and non-indexed) and also the Sectional Bill Register and prepares Jamakarch Accounts with the Hon'ble the Resident's Treasury.

GENERAL AND RECORDS SECTIONS.

Pay	*Current Records.*
	~~General and Records.~~
120 Rs.	Official in charge
25 ~~60-7~~	Is in charge of current records, marks out sections and distributes letters, etc., after registry. Receives disposed of letters from the sections, checks them with the register before they are filed; furnishes references when necessary; registers inward index letters and notes down references and maintains both the inward and outward diaries for D. O. letters.
20	Registering inward non-index letters and
20	noting down references.
~~25~~	Registering outward letters received from sections and noting down references.
	Old Records.
45	Is in charge of old records, and arranges all the old records sent from sections. Maintains also the Register of Forms.
~~20~~	~~Assists the above.~~
	Tappal Receipt and Despatch.
45	Despatches all letters, bills, books and valuables received from sections.
~~15~~ one hand out of the 15 hands sanctioned by Govt.	Maintains the tappal book, checks the various letters, bills, etc., received before they are handed over to the Record-keeper; maintains the bill register and hands over disposed of bills to the despatcher. Verifies the statements of bills pending disposal once a month.

General and Records Section—*concld.*

Pay	Duty on which engaged
	Copying.
Rs.	
65	Examiner of Fair Copies.
~~33~~ 25	Typist.
~~25~~ 20	Typist.
~~15~~ 20	Typist.
45	Copyist.
	General and Establishment.
~~25~~ 20	Establishment Accountant. Maintains contingent and valuable registers, and office order book relating to personal matters. Prepares Establishment pay and travelling allowance bills, etc., and attends to the correspondence of the section.
~~15~~ 20	Maintains the cheque book register, office general procedure order book, unofficial register and the sectional diary of inward and outward letters. Is in charge of stationery accounts and Library.

MISCELLANEOUS AUDIT DEPARTMENT.

Pay	*Deposit and Loans.*
	~~M/s: Audit Deptt.~~
75 Rs.	Official in charge.
45	Is doing the work of P. S. T. receipts and Supply bills of all the districts and also of Personal Deposits and Cash Orders, checks also Civil Court Personal Deposit Accounts of the four districts of Kolar, Mysore, Kadur and Shimoga, deposit accounts of the Kolar District Board and the Chikballapur Light Railway and the Mysore State Bank and maintains the Broad Sheet of Personal Deposits.
25	Is doing the Revenue and Judicial Deposit work of the Kadur, Tumkur and Shimoga Districts and also the Civil Court Personal Deposit Account of the Tumkur District; maintains also the Broad Sheet of Revenue Deposits.
25	Is doing the Revenue and Judicial Deposit work of the Mysore, Hassan and Chitaldrug Districts and also the Civil Court Personal Deposit Accounts of the Hassan and Chitaldrug Districts.

Pay	Duty on which engaged
Rs. 65 ~~15~~	Is doing the Revenue and Judicial Deposit work of the Bangalore and Kolar Districts, and also of Deposits by Lease and License-holders and Civil Court Personal Deposit Accounts of the Courts of the Bangalore District. Maintains the Broad Sheet of Judicial Deposits and also of Lease and License-holders.
25	Is doing the work of Loans to Encumbered Jahgirdars, Municipal, Special and other Loans and also the Land Improvement and Takavi Loans granted under the revised rules of the Tumkur District. Keeps also the Broad Sheets of several kinds of loans.
65 and one of the 15 hands raised by Govt.	Is doing the work of the Land Improvement and Takavi Loans granted under the revised rules of all districts except Tumkur. Also keeps and checks the monthly Plus and Minus Memos and half-yearly Extracts received on account of old loans.

Pension Branch.

25	Reports on Pension and Gratuity applications to Government. Issues objections on cases received incomplete and attends to the correspondence incidental thereto. Prepares quarterly statements of pension applications received and disposed of for submission to Government. Attends to the work of Anticipatory Pensions.
20	Keeps the Schedules of Establishment and verifies and reports on Pension and Gratuity applications. Keeps also the file of petitions received from retired men and calls for their pension papers and issues reminders, etc., till their claims are disposed of.
56	Audits the Pension and Gratuity bills of the Civil, Military and Special pensioners of all districts. Issues objections for omissions, etc., noticed in their audit and attends to correspondence incidental thereto. Prepares Annual Mortuary returns for submission to Government.
25	Keeps the several P. P. O. and Gratuity Registers and issues rolls and instructions for their payment; keeps also the register of pensions by Departments and attends to the miscellaneous work of the Pension Section.
one of the new hands raised by Govt.	Maintains the sectional diary of inward and outward letters (indexed and non-indexed).

SPECIAL AUDIT DEPARTMENT—*contd.*

Pay	Duty on which engaged
Rs. 20 ~~15~~	(*a*) Opening out Audit registers and noting authority for payments, (*b*) putting up transfer entries, (*c*) maintaining Work Registers, noting the several sanctioned estimates and passing bills, watching the State Grants, (*d*) maintaining 'To' and 'From' Registers and also Transit Register of bills, etc., (*e*) sending disposed of papers to Records noting the same in the registers concerned. *N.B.*—Each of the above men attends to the correspondence pertaining to the work allotted to him.
	Military Section.
25	(1) Maintaining the establishment and current audit registers as well as the ledger of the Military Funds ; (2) (*a*) pre-auditing the establishment and current bills including those of the Military Funds, (*b*) noting the date of payment of the above bills when received back with the Treasury list of payments, (*c*) adjusting the work and supply bills of the Military and Medical Stores including those of Municipal taxes, Electric Power, amounts transferred to force from the Palace and the Kunigal Stud Farm, etc. ; (3) conducting correspondence on bills requiring (*a*) further information or correction or revision, (*b*) sanction, (*c*) countersignature, (*d*) vouchers, etc. ; (4) intimating adjustment of bills which are filed in this office duly audited ; (5) checking the annual schedules of the permanent establishment ; (6) verifying the Military Fund Balances.

SPECIAL AUDIT DEPARTMENT—contd.

Gazetted Audit Section.

Pay	Duty on which engaged Special Audit Deptt: (contd) Official in charge
80 Rs.	
65	(1) Audits bills of Gazetted and other officers, (2) notes in the Audit Registers the substance of Government Notifications and of charge reports, (3) issues Leave Certificates, (4) issues Pay Intimation slips, (5) calls for Charge Reports, (6) maintains Contribution Register of Lent Officers, (7) maintains Casual Leave Register of Heads of Departments, (8) compiles the Civil List of officers whose bills he audits, (9) compiles the History of Services of officers whose bills he audits, (10) prepares drafts, (11) issues Retrenchment slips.
20	(1) Audits bills of Amildars, Deputy Amildars and Munsiffs.
2 3 4 5	Same as No. 1.
	6. Maintains Contribution Register of officers on Foreign Service.
	7. Attends to the distribution of Civil List and History of Services to the several officers and keeps an account thereof.
8 9 10 11	Same as No. 1.

Savings Bank Section.

45	(1) Checks and audits Savings Bank Receipts and Payments of the Tumkur, Hassan and Chitaldrug Dts. (2) posts Receipts and Payments into Ledgers, (3) calculates interest on balances, (4) authorizes the revival of Dead Accounts, (5) checks Annual Statements and reconciles differences, (6) issues reminders, prepares Objection Statements and writes drafts, (7) posts the Receipt and Payment figures of his district into the Broad Sheet.
45	Same as above in the case of Mysore and Kadur Districts.
20	Same as above in the case of Bangalore District.
20	Same as above in the case of Kolar and Shimoga Districts.

Pay	Duty on which engaged
	Miscellaneous Section.
Rs.	(*a*) ***Palace Accounts.***
36	(1) Compiles an account of all receipts and payments on account of Palace in Government Treasuries, (2) keeps a Pension Audit Register for Palace Pensioners, (3) compiles a consolidated Statement of Palace Receipts and Payments (by the Palace officer and Government Treasuries) and sends them monthly to Palace, (4) compiles a Consolidated List of Palace Outstandings every month and sends them to the Palace, (5) keeps a Broad Sheet.
	(*b*) *Mysore City Improvement Trust Board Accounts.*
	(1) Audits the Establishment, Contingent and Travelling Allowance Bills of the offices of the Chairman and the Executive Engineer, Mysore City Improvement Trust Board, (2) compiles the account of the Board, (3) maintains a Broad Sheet, (4) prepares and submits to Government half-yearly and annual accounts, (5) keeps a Register of Works, (6) examines cheques cashed.
	(*c*) *Revenue Survey Account.*
	(1) Audits the Establishment, Contingent and Travelling Allowance Bills of the offices of the Superintendent, Revenue Survey and his Assistants, (2) audits bills for Boundary Marks charges on waste lands, (3) examines the cashed cheques, (4) prepares a monthly abstract and makes it over to the Book Section, (5) keeps a Register of Boundary Marks charges recoverable from raiyats, (6) maintains Broad Sheets for Boundary Marks charges.
	(*d*) *Artware Accounts.*
	(1) Examines the accounts, (2) audits the vouchers, (3) posts the figures in the abstract and makes it over to the Book section, (4) keeps a Broad Sheet, (5) examines the cashed cheques, (6) prepares drafts..
20 ~~15~~	(1) Maintains 'To' and 'From' Diaries of the Section, (2) reconciles the credits appearing under the head "Sale of books" in the Treasury Accounts with the figures entered in the Book Department Accounts, (3) Other Miscellaneous work.

SPECIAL AUDIT DEPARTMENT—*concld.*

TRAVELLING ALLOWANCE SECTION.

Pay	Duty on which engaged
	S. A. D. Tr. allce Section
65 Rs.	Official in charge.
45	Checks, enfaces and posts all Travelling Allowance bills except those belonging to the Education, Medical and Forest.
20	(1) Checks, enfaces and posts all Education and Medical Travelling Allowance bills, (2) fair copies objection memos, (3) notes vocher Nos. and dates of payment, (4) registers bills and letters, and (5) issues reminders.
one of the ~~15~~ new ones sanctd by Govt	(1) Checks, enfaces and posts all Forest, Army, S. and M. Department Travelling Allowance bills, (2) receives and despatches bills, and (3) files disposed of letters.
1 Trans Ho	Maintains the Sectional diary of inward and outward letters (indexed and non-indexed) and also the Sectional bill register

LOCAL AUDIT DEPARTMENT.

Pay	*Headquarter Establishment.*
	20
200 Rs.	Official in charge.
45	Review and consolidation of Municipal Fund accounts of (1) Bangalore City and District, (2) Kolar District, (3) Tumkur District and (4) Shimoga District.
36	Review and consolidation of (1) District Fund accounts of all the eight circles and (2) the Sanitary Board accounts of the Kolar Gold Fields.
25 ~~15~~	Audit and compilation of (1) Local Fund General accounts, (2) Audit of Scholarship bills and (3) Audit of Travelling allowance bills of all districts. (Local Funds.)
one of ~~15~~ the 15 has sanctd by Govt	Review and consolidation of Municipal Fund Accounts of (1) Mysore City and District, (2) Hassan District, (3) Kadur District and (4) Chitaldrug District.
~~15~~ one of the 15 has sanctd by Govt	Is in charge of the current records. Maintains the pre-audit bill book, transit and reminder registers of the L. A. D. Prepares unanswered references and attends to other miscellaneous work, *e.g.*, filing the weekly and monthly reports of local auditors, etc.

LOCAL AUDIT DEPARTMENT—*concld.*

Pay	Duty on which engaged
Rs.	*Local Audit Establishment.*
130 45	Local Auditors of the Bangalore District and Kolar Gold Fields.
56 25	Local Auditors of Shimoga, Hassan, Kolar and Chitaldrug Districts.
95 65	Local Auditors of the Mysore District.
80 45	Local Auditors of the Tumkur and Kadur Districts.
~~65~~ ~~65~~	~~Auditors, Bangalore City Municipality.~~
45 +10 ~~25~~36 +10	Headquarter Auditors.
~~89~~	~~On special duty auditing the Excise Accounts of the Bowringpet, Bangalore and Mysore Taluks.~~

one new hand under the Commercial auditor

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 2826 Enc 3. OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 31st October *1913.* 5 November

DIARY No. 1761

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

10/3-1914
SECTION G.T.
54-13.
3.

.....K.R.Srinivasa.....Iyengar.,....Esq.M.A.,

Secretary to the Government of Mysore,

General and Revenue.....*Departments*

SIR,

D.1514 54-13

I have the honour to invite kind reference to para 7(b) of my letter No.Camp.83 dated 4th October 1913 informing you that notices had been published in the Gazette inviting applications for the fifteen extra places sanctioned to my office in Government Order No. Fi:1633/G.F.13-12-9 dated 17th September 1913, and to state that in response to these notices about 55 applications were received in this office. The names and other particulars of these applicants are arranged in a tabular statement (copy enclosed) and the selection made by taking into consideration this statement and the office Gradation list- copy enclosed- which gives particulars for the men in the office. The office note explaining the principles on which selection was made and giving the selections actually made is also submitted, and I beg to solicit early sanction of Government to the selections contained in para 6 of the office note and also that I may be allowed to transfer men from these new places to the ordinary vacancies and Vice-Versa as represented in para 9 of the office note.

Regarding para 7 of the office note, I beg to state that as already

Rec.—Gl. 17]

.....Department.

191 .

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,
Finl. & Rev. .....*Dept.*

Dated

Despatched 5/11/13

Received 2826 £3

No. D 946

Subject matter.

Solicit early sanction of Govt. to the selections contained in para 6 of the Opposite note

already explained in para 7.(e) of my No.Camp.83 dated 4th October 1913 it is very necessary to have on my establishment an accountant well conversant with Commercial accounts to conduct the audit of the Commercial concerns whose accounts this office is to examine under Government Orders and I again request that one of the places on Rs.50 may be converted to one on Rs.100/-, to enable me to get a duly qualified Commercial auditor.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

V.U.C

OFFICE NOTE ABOUT FILLING UP THE 15 TEMPORARY PLACES RECENTLY SANCTIONED BY GOVERNMENT.

In preparing this note, the number of places to be filled up is taken as 2 on 50 and 13 on 30 as recommended in our last letter to Government and one of the places on Rs.50/- is treated as being reserved for a Commercial Auditor.

2. A tabular statement is put up showing the names of all applicants for appointment, their qualifications the minimum pay expected &c. None of the men in the office -permanent or temporary- have put in applications and their names &c are not included in this statement but will be found in the office Gradation List. The names of about 5 or 6 applicants whose applications was received after the due date and who were not eligible for any posts or were eligible only to the last class on 15, have been omitted.

3. The places to which selection is to be made carry pay of 50 and 30 and in addition there are also places on 25 and 20 set free by men in the office being promoted to Rs.30 or 50. The selection of men for these places may be made on the following general principles.-

(i) No one to be given Rs.50/- unless he is a graduate and has passed Accounts Examination and has also had some years' experience in a Government Office. Persons already permanent in the grade 30-45 in this office may also be eligible if they have passed at least the F.A.Examination and Accounts and are known to be doing good work and are well reported on.

ii) For the 30 rupee places the candidates must have

(a) passed the B.A.Examination;

or (b) passed the Accounts Higher and Matriculation and must have had at least 3 years' experience of office work.

Among candidates with equal qualifications preference to be given to men who have experience of the work of this office

(iii) For the 25 rupee places, the candidates must have

(a) passed the F.A.Examination;

or (b) passed the Matriculation and Accounts Higher.

Among candidates with equal qualifications, preference to be given to men who have worked in this office and are known to be capable.

If, after providing for all qualified men, there are still vacancies, they may be given to the men in the office who, though they may not have passed the above Examinations, have been working satisfactorily.

(iv) For the last class of Rs.20, the minimum qualification expected is Matriculation or School Final (E.C.P.S). In very special cases, men belonging to the backward classes and who have been working satisfactorily in this office may be given 20 even though they may not have passed Matriculation or School Final.

4. Making the above considerations the basis of judgment, a note in the pencil is made in the 1st column of the statement showing what each applicant may be given

given. In the case of those who are ineligible for appointment in this office or who are already getting or have expressly stated that they want more pay than what can be given according to the above considerations, a cross mark is made. By eliminating all such people it is found that the following men may be given the pay noted against their names- if there are enough vacancies-

Pay	No. of men.	Serial Nos. in statement.
50	1	No.50
30	1	" 43
25	1	" 21
20	14	Nos.7,10,11,14,15,16,19, 22,28,41,46,47,48 & 49.

In addition to these, the following temporary men in the office, who are also to be regarded as outsiders, are eligible for some of the places:-

Y.Narasimhayya, B.A., for Rs.30;
and C.Somanatha Rao, B.A. for Rs.30.

M.A.Krishnasawmi Iyengar,F.A. for Rs.25.

P.Srinivasamurthy, F.A. for Rs.25.

B.Venkatkrishnappa, F.A. for Rs.25.

H.Sunder Rao, Matric (but doing exceptionally good work and ~~Rs.25/-~~ very well reported on) ... Rs.25.

and there are a number of Matriculates or School Finals eligible for the last class of Rs.20/-.

Putting both the above together the number of outsiders eligible for appointment is shown below:-

Pay	Number Eligible. Outsiders.	Temporary men in office.	Total.
50	1	-	1
30	1	2	3
25	1	4	5
20	14	18	32

5. The number of permanent men in the office who are eligible for these places is shown below:-

For Rs.50/-	2.	A.Rama Rao, B.A., and Accounts in grade 30-45. K.V.Krishnasastri, 2 Branches of B.A., and Accounts, in grade 30-45.
For Rs.30/-	17	R.Raghunatha Rao to T.S.Venkatramniah (according to Gradation List) passed Matriculation and Accounts and with more than 3 years' permanent service to their credit.
For Rs.25/-		Nil.

It may, however, be noted that there are five long vacancies in the higher grades (Vide C.Raghunatha Rao, G.S.Natesa Iyer, S.R.Vaideeswara Iyer, M.P.Bhima Rao and C.M.Raghavendra Rao), S.R.Venkatasubbaiya's vacancy having been filled up by outsider K.Srinivasamurthy. One of these is given to Umapathy Chetty and the other four fall to the lot of the senior men in the 25 rupee grade. Therefore the number of men in the office eligible for these places may be taken as 2 for 50 rupee places
and 17-4 or 13 for 30 rupee places.

6. The number of places being only one on 50/- and 13 on 30/- it will now be considered who is to get them out of the following eligible for it.

Permanent Rs.20 Acting 25/-	11. A.R.Govindaraj Moodr:	Matric and Accounts.
	12. T.Subbaiya	-- do --
Temporary men	13. T.Narasimhaiya, B.A.	
	14. Somanatha Rao, B.A.	

For the 15- 25 rupee places, the following may be appointed.

Temporary in office.-

1. M.A.Krishnasawmi Iyengar, F.A.
2. P.Srinivasa Murthi, 2 Branches of B.A.
3. Venkatakrishnappa, F.A.
4. H.Sunder Rao, Matric.

Outsider 5. Narayanasawmy Iyengar No.21. Matric & Accts

For the other 10 places on 25, due to extra appointments and the ordinary vacancies in office, there are not men who can be treated as eligible as per above considerations. But the following outsider and men in office, in the order of seniority may be experimentally appointed, their continuance being subject to their giving satisfaction.

Outsider 1. No.33. Hiriyanniah, Accounts Higher-Permanent 22 in Kadur Forest Office.

Men in office.

2.	K.T.Krishna Iyengar	Permanent Rs.20.
3.	T.G.Sarangapani Rao	-- do --
4.	T.Chidambaram	-- do --
5.	Hussain Md. Sheriff	-- do --
6.	Ibrahim Ali	-- do --
7.	Vythialingam	-- do --
8.	K.Murthy Rao	-- do --
9.	Narasimha Murthy	-- do --
10.	B.Puttiah	-- do --

Coming now to the last class viz., that on Rs.20/-, the number of men that may be entertained on it is 2 as worked out below:-

8. In the case of outsiders if it is considered necessary to see the men before they are appointed they will have to be sent for. But as the appointments are temporary and the men are got from other offices they may easily be sent back to their permanent places if they do not give satisfaction.

9. In sending to Government for their approval a list of the men selected it will be necessary to mention that on the ~~xxxxxxxx~~ occurrence or termination of ordinary vacancies in the office power may be reserved to this office to transfer the men selected (to these temporary places) to the ordinary vacancies of the office and vice-versa as otherwise the audit section may require Government sanction for such changes also.

10. As it is necessary to get the new men as early as possible, this note is submitted so that the Government may be informed of the names selected as early as possible.

S. Shamanna.

31-10-1913.

V.U.C

FH/31.10.13

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 3076
R.279.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 14th November *1913*.

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

DIARY No. 1920

1913-14
SECTION: G.Z.
FILE NO. 54-13.
SERIAL No. 4.

To

.....K. R. Srinivasaiengar.....ESQ., M.A.,
Secretary to the Government of Mysore,
General and Revenue *Department.*

SIR,

I have the honour to represent the urgent need for the appointment of the third Gazetted Officer sanctioned for the Public Works and Railway Branch of my office and to request the favour of very early orders on my proposal made in this respect in my letter No: C.83 dated 4th October 1913.

2. There are now two officers for this branch-the Deputy Comptroller and the Assistant Examiner- but as the latter is away on inspection work the whole work has devolved on the former. The inspection of Divisional Offices has fallen into arrears and there is enough of this work to keep one officer fully engaged for some months more. Owing to the progress of big Public Works and Railway projects and to the organisation of the open line work of the Bowringpet-Kolar Railway, the work has become very heavy and unless the full compliment of Gazetted staff sanctioned for the branch is engaged, it will be difficult to provide for the efficient and timely performance of the work of the Central Office and for the inspection of the offices of the various Public Works, Railway and Cauvery

Power

Rec.—Gl. 17]

.....Department.

1913.

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Genl & Rev .....*Dept.*

Dated

Despatched 15-11-13

Received

No. .....

Subject matter.

Solicits early orders
of Govt. appointing the
3rd Officer Lieutenant
for the Public Works Branch

I
20/11

Urgent-

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

No. 3154
R292.

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 17th November 1913.

18

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

DIARY No. 1951
TO 13-10-14
SECTION: G.2
FILE No. 54-13.
SERIAL No. 52

To

K.R.Srinivasa Iyengar, Esq. M.A.,
Secretary to the Government of Mysore,
General and Revenue *Departments*

SIR,

I have the honour to invite kind reference to para 1 of my letter No.Camp 83 dated the 4th October 1913, proposing to put Mr.M.N.Krishna Rao, Deputy Comptroller in direct charge of the Public Works and Railway Branches, and to entrust him with a few items of the work of the Civil Branch also, and to state that I intend that he should continue to do the following items of work of the Civil Branch also.-

Examination and passing of Pay, Travelling Allowance and Contingent bills of the Civil Branch of my office.

All difficult and doubtful cases will of course continue to be referred to me.

2. It is requested that early orders of Government may kindly be obtained and communicated to me on this and other points referred to in my No.Camp.83 dated 4th October 1913.

I have the honor to be,

Sir,

Your most obedient servant,

J Chakravarti

Comptroller.

18.11.13

Rec.—Gl. 17]

.....Department.

191 3.

FROM

J. S. CHAKRAVARTI, ESQ., M.A., F.R.A.S., etc.,

Comptroller to the Govt. of H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

.....*Dept.*

Dated

Despatched 18/11/13

Received

No. 3154

R 29

Subject matter.

Enclosing a portion of the work of the Land Branch of the Mr. Krishna Rao by Comptroller

For the audit of the Mysore Trust
Board accounts 1

For clearing up of arrears in Local
Audit Department 2

&c &c

3 In order that the temporary grant may be available till the end of the current official year for meeting the above items of work and other legitimate demands on it, it is necessary to have at least Rs.1,300/- at its credit by the end of next month by which time, I hope to receive the sanction of Government to the selections I have made for the 15 extra places sanctioned by Government (Vide my No.2826/ R.246 dated 5th November 1913). To raise the balance of the temporary grant to this figure, it is necessary that all expenditure incurred from the beginning of the current official year in the shape of pay to men entertained for additional permanent work should be charged to the proper head concerned and not to the temporary grant though it has been in the first instance met out of it, as Government took a long time in passing orders on my No.8288/R.2 dated 29th June 1912, submitting proposals for strengthening my office establishment.

G.7-56-12-3

G.713-12-1

4 I therefore request that a sum of Rs.1,300/- which is very much less than the pay from July to December of the 11 quasi permanent men entertained by me in anticipation of Government Order No.Fl.1633/G.F.13-12-9 dated 17th September 1913, may be added on to the allotment of Rs.2,000/- for temporary Establishment of my office. This sum may appropriately come out of that portion of the 5 lakhs' provision in the Budget which was intended for the reorganisation of this office.

5 I may mention that under similar circumstances last year an addition of Rs.1,100/- was made to the temporary grant of my office from out of the lump sum provided in last

year's

I

I. References from the Comptroller about his Office the G.O.

II Representation from Mr Krishnaswami Rao.

III 1. Representation from Mr M.S. Ramachendra Rao, Bulder & Tuneker

2. Mr S. Narayana Rao — Supt - II :

I. Gazetted Officers of the Account Dept:—

(a) Change of designation of the two Gazetted Superintendents to "Chief Superintendents" in order to make a distinction between them and non-gazetted Supts:—

(b) Distribution of the Gazetted Officers between the two Branches:—

Civil :— 4 Asst Comptrollers
1 Chief Supt.
5

P W & Ry : 1 Dy. Comptroller
1 Asst Compt.
1. Chief Supt.
3. (temporary).

(c) Appointments :—

(i) Mr M. D. Rangachar B. A. Asst Exam. to be Chief Supt (temporary)

(ii) Mr K. R. Krishnamachary Iyengar M A to be permanent Chief Supt:—

(iii) Mr N. Krishnaswami Rao B A BL to be Assistant Comptroller:—

(iv) In addition a Pro. Asst Comptr to be attached for training in due course.

II. Clerical Establishment:

(a): The scale of the temporary clerical establishment of 15 hands recently sanctioned may be revised as follows:——

1 on Rs 100
1 on Rs 50 ~~each~~
13 on Rs 30 each

involving an additional cost of Rs 50 per mensem:—

(b) The selection of 15 hands made for such temporary establishment may be approved:

(c) Orders may be passed as to the permanent scale of the office establishment.

II Medical Establishment.

The permanent retention of one temporary peon attached to the plague clerical establishment of the C's office recently ~~has~~ made permanent — may be sanctioned.

V. Temporary grant:-

(a) The normal grant of Rs 2000 may be supplemented by Rs 1300 out of the provision of 5 lakhs under 26 Misc in the current year's budget.

(b) The cost of 11 hands entertained on the temporary grant may also be debited to the provision of 5 lakhs with effect from 1st July 1913, releasing the temp. grant from this burden:-

6 ✓

Gr.II

(3) Appointments to and distribution of work in the Comptroller's Office.

Vide draft's Answer

Here are 5 points requiring consideration in the letter from Comptr & Accts Office on the Constitution of Indian

Gazetted staff

The recent orders fixing the scale of the Gazetted staff of the Comptr & Accts Office & P.W. Offices at Dyc, 5 ACs, 2 Supts, one of the latter being temp, & the distribn of the Gazetted staff by Depts was foreshadowed in the Govt reply to address as below:—

Civil	Comptr
	5 ACs
P.W.	Dyc
	2 Supts (one temporary),

and

3. The Comptr now proposes, & Govt agrees, that Mr Mahadevan, who is now an acting Asst Comptr, who is under recruitment to the class of Supts, should be taken against the one existing vacancy under Asst Comptrs for whom a probation has been prescribed & who is in the civil service & are known, and suggests the names of Messrs M A Ramachandran & [illegible] for the 2 Places of Supts. * He also suggests that the designation 'Supts' be changed into 'Chief Supts' as in British Accts Offices

* Govt do not agree to this proposal

4. There is no doubt that Mr Mahadevan as an Asst Comptr the Govt have confidence in being trained in the various branches of accounts. The proposed alteration of the designation of Supts into 'Chief Supts' to distinguish them from others who do the duty of Supts in the offices is also desirable & may be approved. For the selection for the post of one of the Supts the idea of Govt was to select

a new person entirely, start him on the 150/-, give him the requisite training & then appt him Supvr. If for approve appointment being taken against one of the ~~[illegible]~~ vacancies in the Cadre of ACs, there seems to be no reason why the other place of Supvr should not also be likewise treated, instead of men in service being taken on and trained - If it be intended on the other hand that these 2 places should be prize appts available to the ministerial staff as a reward for long, ~~[illegible]~~ service, there would be no objection to restrict it to the men in the Office. But then as the Supervisory posts in the civil & PW Branches are dept & it is not possible to have ministerial officers trained in both, it will be desirable to attach one place to each dept & redistribute the Gazetted staff accordingly.

Civil
Comptr
4. ACs
1 Chief Supvr.

PW
Dy/Cr
1 AC
1 Ch Supvr

This is also what the Ct suggests in para 6 of his letter & may be approved.

Looking to the names proposed to be taken up for the Chief Supvr's places, it will be seen that one is on the civil side of the

comptr's office & the other outside the Dept. In the case of the person in the Dept, i.e. Mr R. it may be stated that he is a senior & may be superseded by officers junior. If it is to be an appt to be restricted to the staff, the possession of a degree shd not be allowed to have any special qualifical for preference. Work & merit alone shd be the sole guage & to hold that the officers of longer service & higher grade (who entered at a time when University degree were not so common as they are now) are incapacit solely because they do not possess a degree does not appear to be sound. In the civil Branch there is one who draws Rs 900/-, who has passed his AA Exam & has put in a service of 22 years, while another has put in only 14 yrs' service & is drawing only Rs 857/-)

As for the other place of Supdt which has fallen vacant following the above reasoning, it is proposed to be filled up from the staff working in the P&D Br, a selection will have similarly to be made from amongst the senior accountants. Such a procedure will, I submit, lead in course of time to a general increase of efficiency on the part of the staff & develop a healthy competition for good work in them. It may however be mentioned that if Mr. degree alone is the criterion there is in the P&D Br an accountant whose a B.A. of B.L.

Deputy Comptroller

This may be the 2nd para. & para 1 of the Comptr deals with this.

The Comptr proposes, to entrust ~~that he will have~~ the Dy Comptr with certain other work belonging to the Civil Branch. In the words of the Govt Resolution (para 13) the Dy Comptr was created "for affording increased assistance to the Comptr in the management of the PWs the Dy Comptr"; & with large irrigation works in progress & many more contemplated, & in the tackling questions with the Agency & the inspection & open the accounts, the time of the Dy Comptr will be fully occupied & added further work may not be desirable. Items 1, 2 & 3 mentioned in para 19 of Comptr's letter may, if necessary, be delegated to the Senior Asst in the Civil Dept rather than to the Dy Comptr, while there is no objn whatever to the Comptr referring to any Asst any paper on which he requires this opinion. It may be stated that the Dy Comptr should primarily be wholly responsible for PW & Bg work & have nothing to do with the work in the Civil Branch.

Ministerial Staff. The Comptr proposes that the Rs 420 per month now sanctioned may be revised into 2 posts of Rs 50 - Rs 30 each, being the same both in regard to cost & abolition. This means the abolition of one place on Rs 70 - thereby it brings an increase of Rs 5 - each to the 8 men on Rs 75 - & the entire measure can add a handsome Rs 30 - As this would have the effect of giving some promotion to deserving men with varying periods of service & does not increase the cost in any way, the proposal may also be approved.

8 The Comptr further wants that the pre
sanctioned for the Depts temporarily the
made permanent what are of the clerical places
Rs 50 shd be raised to Rs 100 to secure the
services of a commercial accountant. He also solicits
orders as to whether the old scale has been reverted
to or whether the present scale is to be
treated as permanent. As for the last
it may be said that the scale now sanctioned
should
may be treated as permanent. As for the
post, it seems that the Comptr has 37 years
including the temporary post of Deputy and besides
there is no reason either to continue the
post temporarily or to confirm him. A staff
of the temporary place
of 3 to 4 years would seem to be sufficient and
On the third point,
these may be abolished. The Comptr
mentions
suggests that commercial auditors, such as
the Mysore Tannery, the Mysore Iron & Steel Co, the Mysore Bank,
Industrial Depts & have to be audited.
The rule of Govt to the companies is that
and
of a creditor or a shareholder the auditor is
in pursuance of a distinct agreement. For
the permanent future, however, does not require
the services of an officer whole time. By having
obtained Commercial Auditor there would also
the natural consequence of an officer

getting subordinate in the affair & neglect to keep themselves well grounded in the principles of Comm't audit - Others also were mentioned who the Character of these Concerns, whether they carry any weight at all, should be expressed. High Status & administrative Officer - for this purpose would be appropriate. I may also mention that a Gazetted Officer of the Imperial Police to a period of 2½ yrs Assistant the Services of this Norman PW Accts to do the Spade work & I found them quite up to the mark - It does not therefore seem necessary to have a high paid Ministerial Officer for doing a duty which does not occupy him whole time, nor in which he is the chief actor, nor the duties of which are permanent for all time / pp. to sum up

Para 9.

Conclusion

I submit that

(i) that it is not desirable to entrust additional work to the Dy Comptr,

(ii) that there is no objection to treat Mr Nolan as an Asst Comptr

(iii) that the proposed change of designation of the Supts into Chief Supts may be approved

(iv) that the two party Supts may be filled up by taking new men from outside the Dept or, in case they are to be given to the men in office, the seniors in service may be given preference if such decided is considered.

(v) that the redistribution of offices Supts proposed by the Comptr may be approved

vi that the proposed revision of the temp. ministerial places sanctioned in the G.O. of 17-9-13 into Rs 250 Rs 213 or Rs 200 may be sanctioned,

(vii) that there is no necessity to confirm the temp European officer Plague Dept or for appointing a man of 100/- for auditing Commercial concerns.

viii that the present scale should be treated as permanent not the old one.

14/17.1073

C. INDIAN TELEGRAPHS.

NOTICE.

This form must accompany any inquiry made respecting this Telegram.

Charges to pay.	
Rs.	As.

Handed in at (Office of Origen.)	Hour.	Minute.	Service Instructions.
Mysore 15	14	10	

Recd. here at 14 H. 14

TO Superintendent
Financial Branch
Secretariat Bangalore

Send with todays messages
comptrollers recent proposal
time about his office
staff Subbiarao

N. B.—The name of the Sendor, if telegraphed, is written after the text.

Madras Press, Coimbatore—7-16

File Sub

SM
15/10

24/10

Dhwan Sau — (1) ne y^r – sufan . Nhès du aller

(2) Fabl – ng be allaro . Cmsr
15 hand

(3) communicat

Cmn alen
pas mt

(4) Cn aulabi – (3 wi wi ?!